

CERTIFIED TRUE COPY

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FILED

JANUARY 4, 1999  
NEW JERSEY STATE BOARD  
OF ACCOUNTANCY

By: Marianne W. Greenwald  
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STATE OF NEW JERSEY  
DEPARTMENT OF LAW AND PUBLIC SAFETY  
DIVISION OF CONSUMER AFFAIRS  
STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF THE SUSPENSION  
OR REVOCATION OF THE LICENSE OF

FRANK DOUGHERTY

TO PRACTICE ACCOUNTANCY IN THE  
STATE OF NEW JERSEY

Administrative Action

FINAL ORDER OF  
DISCIPLINE

This matter was opened to the New Jersey State Board of Accountancy upon receipt of information which the Board has reviewed and on which the following findings of fact and conclusions of law are made:

FINDINGS OF FACT

1. Respondent is a public accountant in the State of New Jersey and has been a licensee at all times relevant hereto.
2. On August 12, 1998 respondent was convicted of the crime of assisting in the preparation of fraudulent income tax returns in U.S. District Court, District of New Jersey. Specifically, on two occasions, respondent, as tax preparer, knowingly reported income for an individual when in fact respondent knew the individual had

COUNT TWO

6. On or about November 3, 1997, defendant, FRANK DOUGHERTY, assisted in the preparation of a 1996 U.S. Individual Income Tax Return, Form 1040, for R.W.D., for calendar year 1996.

7. The tax return was signed by defendant, FRANK DOUGHERTY, as the preparer and contained a written declaration under penalties of perjury.

8. The tax return was fraudulent and false as to a material matter, in that the return prepared by the defendant, FRANK DOUGHERTY, falsely stated that R.W.D. had taxable income in calendar year 1996 of \$0, although the defendant had knowledge of, and did not include, approximately \$25,951 in additional taxable income in the preparation of the return.

9. On or about November 3, 1997, in the District of New Jersey and elsewhere, the defendant

FRANK DOUGHERTY

did knowingly and wilfully assist in, counsel and advise the preparation under the internal revenue laws of a tax return, described in paragraphs 6 and 7, which was fraudulent and false as to a material matter, as described in paragraph 8.

In violation of Title 26, United States Code, Section 7206(2)

*Faith S. Hochberg*  
\_\_\_\_\_  
FAITH S. HOCHBERG  
UNITED STATES ATTORNEY

4. The tax return was fraudulent and false as to a material matter, in that the return prepared by the defendant, FRANK DOUGHERTY, falsely stated that R.W.D. had taxable income in calendar year 1995 of \$0, although the defendant had knowledge of, and did not include, approximately \$6,960 in additional taxable income in the preparation of the return.

5. On or about March 26, 1996, in the District of New Jersey and elsewhere, the defendant

**FRANK DOUGHERTY**

did knowingly and wilfully assist in, counsel and advise the preparation under the internal revenue laws of a tax return, described in paragraphs 3 and 4, which was fraudulent and false as to a material matter, as described in paragraph 5.

In violation of Title 26, United States Code, Section 7206(2)

Dougherty:RAM  
1998R00079

UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA	:	Hon.
V.	:	Criminal No.
FRANK DOUGHERTY	:	Title 26, United States Code, Section 7206(2)

I N F O R M A T I O N

The defendant having waived in open court prosecution by Indictment, the United States Attorney for the District of New Jersey charges that:

COUNT ONE

1. At all times relevant to this Information:
  - a. The defendant, FRANK DOUGHERTY, was employed as a public accountant.
  - b. The defendant, FRANK DOUGHERTY, had an office located at 401 Cooperlanding Road, Suite C-16, Cherry Hill, New Jersey.
  - c. The defendant, FRANK DOUGHERTY, was in the business of preparing tax returns for individuals and businesses.
2. On or about March 26, 1996, defendant, FRANK DOUGHERTY, assisted in the preparation of a 1995 U.S. Individual Income Tax Return, Form 1040, for R.W.D., for calendar year 1995.
3. The tax return was signed by defendant, FRANK DOUGHERTY, as the preparer and contained a written declaration under penalties of perjury.

DEFENDANT: Frank Dougherty  
CASE NUMBER: 98-222

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## STATEMENT OF REASONS

☒ The court adopts the factual findings and guideline application in the presentence report.

OR

☐ The court adopts the factual findings and guideline application in the presentence report except (see attachment, if necessary):

### Guideline Range Determined by the Court:

Total Offense Level: 9

Criminal History Category: I

Imprisonment Range: 4 to 10 months pursuant to 5c1.2 (safety valve provision) guidelines

Supervised Release Range:            to 1 years

Fine Range: \$ 1,000 to 10,000

           Fine is waived or is below the guideline range, because of the defendant's inability to pay.

Restitution: \$ N/A

           Full restitution is not ordered for the following reason(s):

☐ The sentence is within the guideline range, that range does not exceed 24 months, and the court finds no reason to depart from the sentence called for by application of the guidelines.

OR

☐ The sentence is within the guideline range, that range exceeds 24 months, and the sentence is imposed for the following reason(s):

OR

☐ sentence departs from the guideline range

☐ upon motion of the government, as a result of defendant's substantial assistance.

☒ for the following reason(s):

The Court finds that a term of home confinement is not appropriate as the defendant will be punished sufficiently by the conditions of the probation term.

DEFENDANT: Frank Dougherty

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**FINE**

The defendant shall pay a fine of \$ 3000.00. The fine includes any costs of incarceration and/or supervision.

☒ This amount is the total of the fines imposed on individual counts, as follows:

On Count 2, which is due immediately. Any outstanding balance is to be paid as a condition of probation in equal monthly installments. The defendant shall notify the U.S. Attorney for this district within 30 days of any change of mailing or residence address.

☐ The court has determined that the defendant does not have the ability to pay interest. It is ordered that:

☐ The interest requirement is Waived.

☐ The interest requirement is modified as follows:

fine plus any interest required shall be paid:

☐ in full immediately.

☐ in full not later than \_\_\_\_\_

☐ in equal monthly installments over a period of \_\_\_\_\_ months. The first payment is due on the date of this judgment. Subsequent payments are due monthly thereafter.

☐ in installments according to the following schedule of payments:

If the fine is not paid, the court may sentence the defendant to any sentence which might have been originally imposed. See 18 U.S.A. § 3614.

DEFENDANT: Frank Dougherty

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## PROBATION

The defendant is hereby placed on probation for a term of 3 years on count 2 of the information.

While on probation, the defendant shall not commit another federal, state, or local crime, shall be prohibited from possessing a firearm or other dangerous device, shall not possess an illegal controlled substance and shall comply with the standard conditions that have been adopted by this court (set forth below). If this judgment imposes a fine or a restitution obligation, it shall be a condition of probation that the defendant pay such fine or restitution.

The defendant shall comply with the following additional conditions:

The defendant is excused from the mandatory drug testing provision.

## STANDARD CONDITIONS OF SUPERVISION

While the defendant is on supervised release pursuant to this judgment, the defendant shall not commit another federal, state or local crime. In addition:

- 1) the defendant shall not leave the judicial district without the permission of the court or probation officer;
  - 2) the defendant shall report to the probation officer as directed by the court or probation officer and shall submit a truthful and complete written report within the first five days of each month;
  - 3) the defendant shall answer truthfully all inquiries by the probation officer and follow the instructions of the probation officer;
  - 4) the defendant shall support his or her dependents and meet other family responsibilities;
  - 5) the defendant shall work regularly at a lawful occupation unless excused by the probation officer for schooling, training, or other acceptable reasons;
  - 6) the defendant shall notify the probation officer with 72 hours of any change in residence or employment;
  - 7) the defendant shall refrain from excessive use of alcohol and shall not purchase, possess, use, distribute, or administer any narcotic or other controlled substance, or any paraphernalia related to such substances, except as prescribed by a physician;
  - 8) the defendant shall not frequent places where controlled substances are illegally sold, used, distributed, or administered;
  - 9) the defendant shall not associate with any persons engaged in criminal activity, and shall not associate with any person convicted of a felony unless granted permission to do so by the probation officer;
  - 10) the defendant shall permit a probation officer to visit him or her at any time at home or elsewhere and shall permit confiscation of any contraband observed in plain view by the probation officer;
  - 11) the defendant shall notify the probation officer within seventy-two hours of being arrested or questioned by a law enforcement officer;
- the defendant shall not enter into any agreement to act as an informer or a special agent of a law enforcement agency without the permission of the court; as directed by the probation officer, the defendant shall notify third parties of risks that may be occasioned by the defendant's criminal record of personal history of characteristics, and shall permit the probation officer to make such notifications and to confirm the defendant's compliance with such notification requirement.

# UNITED STATES DISTRICT COURT

## DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA  
VS.

JUDGMENT IN A CRIMINAL CASE  
(For Offenses Committed On or After November 1, 1987)

Frank Dougherty  
A/k/a Francis Joseph Dougherty, II  
(Defendant's Name)

Case Number: 98-222 (NHP)

ORIGINAL FILED

AUG 12 1998

Mark Catanzaro, Esq.  
Attorney's Name

WILLIAM T. WALSH, CLERK

THE DEFENDANT:

☒ plead guilty to count(s) two information DATE OF CONVICTION: 4-15-98

☐ was found guilty on count(s) \_\_\_\_\_ DATE OF CONVICTION: \_\_\_\_\_

after a  
plea of not guilty.

Accordingly, the defendant is adjudged guilty of such count(s) which involve the following offenses:

TITLE SECTION	NATURE OF OFFENSE	DATE OF OFFENSE	COUNTS
2 USC 7206(2)	Assisting in the preparaton of a Fraudulent Income Tax Return		2

The defendant is sentenced as provided in pages 2 through 41 of this judgment. The sentence is imposed pursuant to the Sentencing Reform Act of 1984.,

☐ The defendant has been found not guilty on counts \_\_\_\_\_ and is discharged as to such count(s).

☒ Count(s) One of the information (is)(are) dismissed on the motion of the United States.

☒ It is ordered that the defendant shall pay a special assessment of \$ 100.00, for count(s)

TWO INFORMATION, which shall be due ☒ immediately \_\_\_\_\_ as follows:

IT IS FURTHER ORDERED that the defendant shall notify the United States Attorney for this district within 30 days of any change of name, residence, or mailing address until all fines, restitution, costs, and special assessments imposed by this judgment are fully paid.

Defendant's Soc. Sec. No.: 182-42-3531

Defendant's Date of Birth: 4-6-51

8-11-98

Date of Imposition of Sentence

Defendant's Address:

1 Chestnut Avenue

Maple Shade, New Jersey 08052

Signature of Judicial Officer

NICHOLAS H. POLITAN, U.S.D.J.

Name & Title of Judicial Officer

Certified as a true

This Date: 8/12/98

DATE: 8-12-98



additional taxable income for that year. (Copy of the Information and Judgment of Conviction annexed hereto and made a part hereof).

The following sentence was ordered: 3 years probation and a \$3,000 fine.

CONCLUSIONS OF LAW

1. The above conviction provides grounds for the suspension of respondent's license to practice accountancy in New Jersey pursuant to N.J.S.A. 45:1-21(f), in that the crime of which respondent was convicted is one of moral turpitude and/or relates adversely to the practice of accountancy.

ACCORDINGLY, IT IS ON THIS 31<sup>st</sup> DAY OF DECEMBER, 1998,

ORDERED that:

Respondent's license to practice accountancy in the State of New Jersey shall be and hereby is suspended for a period of three (3) years.

STATE BOARD OF ACCOUNTANCY

By: Connie Ferrigno  
Connie Ferrigno, Board President